Volunteer Income Tax Assistance Grant Program
Frequently Asked Questions

Category: Application Process

Updated 11/8/2010

1. How do you apply for a VITA grant?

Applicants are encouraged to submit the VITA Grant application via www.Grants.gov, however, it may be submitted by mail. The address is:

IRS Grant Program Office
401 West Peachtree Street, Stop 420-D
Atlanta, GA 30308

We recommend using a traceable delivery method if mailing the application. Courier delivery must be made between the hours of 8 a.m. and 4 p.m. Eastern time, Monday through Friday, except for federal holidays. Courier-delivered applications will not be accepted at any other time or by any other office.

2. We applied for a grant years ago. Are we a new applicant? Is there a minimum or maximum amount of customers or sites required?

For completing the Standard Form 424 this year, all applications are new. For purposes of multi-year consideration, prior year applicants not awarded a grant are new applicants and would not be eligible for multi-year consideration. There is no minimum or maximum limit on the proposed number of returns or sites.

3. We received the grant through a lead agency in the past. Are we considered a prior year recipient and would we qualify for a multi-year grant? Or are we considered a new applicant since we are not the lead agency that received the grant?

For purposes of multi-year consideration, your organization would be considered a new applicant.

4. Do we submit a budget for one year only and not multi years if we have never received the grant?

Yes, if you are not requesting a multi-year award. As a first time applicant, you will prepare a budget for only one year.

5. For purposes of demonstrating we met the 90% production goal from our earlier grant, does each site we operate need to meet 90% of the goal we established? Or does our entire program (covered by the grant) need to meet the 90% goal?

The entire program or all sites together would be used to determine whether a multi-year grant applicant met the 90% goal from a prior year grant program.

6. ***Did I understand that an organization must score 90 points or better on the technical evaluation to be considered for a multi-year grant?***

   No. In order to be considered for a multi-year grant, your organization must score 90% on the technical evaluation portion. For the VITA grant, this equates to 180 points (200-point scale) and for TCE, this equates to 90 points (100-point scale).

7. ***Last year we were not eligible for a grant due to a tax compliance issue; however, we did receive a grant the previous year. Would we be eligible for a multi-year grant?***

   Yes, if you meet all other criteria for the multi-year consideration.

8. ***We received the grant for the 2010 filing season as part of a coalition with a lead agency. We have since received approval as a non-profit organization. If we apply as the lead agency will we be considered a new applicant?***

   Yes. The new non-profit will be considered a first-year applicant and will not be eligible for a multi-year grant this year.

9. ***Are the templates considered part of the 40-page narrative or are the templates considered attachments and not counted as part of the 40-page limit?***

   The templates are not a part of the 40-page limitation.

10. ***Is there a template for the Standard Form 424? The one online does not allow you to type information into the form.***

    The Form SF 424 must be saved to your computer before entering data. The forms and templates cannot be saved on irs.gov or grants.gov Websites.

11. ***In preparing a budget for the VITA Grant, are we allowed to charge indirect costs, and/ or include indirect cost as match?***

    Yes, indirect cost may be charged to the grant. It can be charged as an expense (federal funds) or as match. The SF 424A and budget explanation provide a line item for recording this information. A copy of the federally approved indirect cost rate agreement must be provided if this is used for determining your indirect cost.

12. ***Will the applicant be required to calculate the information required in the SF 424A?***

    Yes. However, sub-total and total formulas are included in the VITA Grant 2011 Workbook if you choose to use it.

13. ***Are organizations able to use AARP and TCE site production count in their program plan?***

    No. The results of AARP or TCE sites may only be claimed by the AARP or TCE sponsoring organizations if they elect to apply for the grant. Sites covered by a sponsoring organization may not be counted on both a TCE and VITA grant.

For more information, please contact the grant office at: Grant.Program.Office@irs.gov

14. What are program measures?

They are one of the criteria in the technical evaluation. The program plan narrative should address the process you use to measure the success of your VITA Program. It should identify your program goals and how you will determine whether the results are achieved.

15. *What is the page limit for the Program Plan Narrative?*

The Program Plan Narrative is limited to 40 pages, double-spaced, Arial font 12. The page limitation does not include attachments.

16. What percentage can be spent on administrative expenses?

There is no limit on the administrative expenses, although all expenses should be for VITA only.

17. When should the lobbying form be completed?

The SF LLL lobbying form is only required if the applicant must disclose lobbying activities pursuant to 31 U.S.C. 1352.

18. What is the timeline for accepting grant applications and for partner notification reports?

Application Period	6/01/2010-7/09/2010
Review and Ranking of Applications	7/09/2010-10/30/2010
Notification to Recipients	11/01/2010
Funds Available for Use	12/01/2010

19. Will all applications be considered?

Yes. As long as they meet the following conditions:
a) Must be received in the IRS Grant Program Office by July 9, 2010, and
b) The application is complete and related forms are appropriately signed.

Only applications that are determined to be complete will be reviewed for eligibility. Applications not received by the deadline date, incomplete, or not meeting the eligibility requirements will not be evaluated on their merit. Applicants will be notified once a determination is made on the completeness of their applications.

20. What period does the VITA grant cover?

The grant period begins July 1, 2010, and ends June 30, 2011. It is a full-year grant period.

21. What is the timeline for submitting an application?

The timeline is June1, 2010 – July 9, 2010. This information can also be found in the Publication 4671.

22. How do you obtain a Data Universal Numbering System number?

The instructions for obtaining a DUNS number are provided in Publication 4671.

23. *Will you return incomplete applications?*

No. Applications will not be returned. Some items, if missing or incomplete, will result in the immediate rejection of the entire application. No applicant will be given the opportunity to provide a missing SF-424, EIN, or DUNS number after the application deadline.

<u>Any application missing a SF-424, EIN, or DUNS number will immediately be rejected.</u>

The Grant Program Office will allow two business days if the following information is missing or incomplete:

- IRS documentation of the applicants non-profit status
- Matching Fund Commitment Letters to support the committed matching funds
- Missing Signatures

You will be notified once a determination is made on the completeness of your application. Please refer to Publication 4671.

24. What is the funding number of the VITA grant?

The funding number for the VITA grant is VITA-2011.

25. When applying on behalf of a coalition, should the application focus only on the lead agency or should it include information on all member agencies of the coalition?

The Grant Program Office has received numerous inquiries concerning participation of partners with the coalition in requesting a VITA Grant. Who will and will not participate in the application is a decision for the applicant and the organizations they represent.

Coalitions submitting an application for the VITA Grant should not include in their proposed program plan those partners who do not wish to participate in the VITA Grant. The proposed program plan informs IRS about what is planned with the grant monies provided such as the organizations participating, the sites they plan to operate, the number of returns they anticipate preparing and e-filing, and the volunteers they anticipate recruiting.

IRS will look closely at the applicant plans to ensure monies are not awarded twice to support the same activities, whether for the VITA grant or the Tax Counseling for the Elderly grant. Clear separation of the results obtained from these grants is required in order to justify the continued support from Congress.

26. Will a letter of support from my local SPEC territory office be of value when I submit the application?

No. It is not necessary to obtain a letter of support. Our internal systems already capture information about partners, their sites, and their activities.

For more information, please contact the grant office at: Grant.Program.Office@irs.gov

27. *What is the CCR Number? How do I obtain a CCR Number?*

The Central Contractor Registration is the primary registrant database of contracts and assistance awards for the federal government. All applicants must register with CCR to be eligible for contracts or awards. CCR facilitates paperless payments through electronic funds transfer. The one-time registration provides basic information relevant to procurement and financial transactions. CCR registration must be renewed once per year to maintain an active status. Registration with CCR does not guarantee a contract or assistance award. Registration requires a Data Universal Numbering System (DUNS) number. A Trading Partner Identification Number is confirmation of CCR registration.

Grants.gov applicants must register with CCR in order to complete the application process. Applicants submitting paper applications will need to register in the event an award is received. It is required for the Payment Management System used to request and disburse funds. The complete CCR registration is located at www.ccr.gov.

28. Is the EFIN or SIDN required for a proposed site included in the application?

No. The EFIN and SIDN can be requested subsequent to the application submission for proposed sites.

29. Sites could be included on more than one application. Is there a process in place to ensure that different applicants don't claim the same sites?

Yes. The Grant Program Office will check this through the EFINs and SIDNs provided to identify any situation where sites are claimed by more than one applicant. The Grant Program Office will contact the applicants and ask for a revision. Failure to provide a revision will result in non-consideration of the attributable sites.

30. *If a lead organization is applying for funding on behalf of a coalition, must all coalition members also submit the certifications as part of the grant application or is the lead organization only required to submit the certifications?*

No. The coalition partners are not required to complete the certification enclosed in the application package. Only the applicant is required to complete the certifications and submit with the application. The applicant will be required to ensure that the certification requirements are adhered to in the course of administering the grant program, if awarded.